

18 DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES

125 MAINE REVENUE SERVICES

Chapter 205: CERTIFICATION OF ASSESSORS

SUMMARY: Certification of property tax assessors in the State of Maine is the responsibility of Maine Revenue Services (“MRS”). This rule establishes levels of assessor certification, governs the nature and timing of the Certified Maine Assessor examinations, establishes requirements for annual certification renewal, and outlines the enforcement of the continuing education requirements imposed by statute.

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.01 General

Title 36 the Maine Revised Statutes at Sections 310-314 requires MRS to establish and maintain an ongoing program for certifying that an individual is qualified to perform the assessing function in this State. This includes an examination of an individual’s knowledge of applicable property tax law and techniques of assessing, as well as continuing education (“CE”) and certificate renewal. The Property Tax Division of MRS administers this program, including administration of all assessor training and certification activities. The Director of the Property Tax Division may appoint an individual to the position of Chief of Training and Certification, who will administer the certification and certification renewal processes on behalf of MRS.

For purposes of this rule, “assessing function” means duties related to the valuation of property, property tax administration, or the formation or implementation of property tax policy.

.02 Certification

- A. Examination.** To receive a Certified Maine Assessor (“CMA”) designation, an individual must pass the CMA examination (“Exam”). The Exam is composed of

five parts and has an eight-hour time limit. A score of 70 or higher is required on each part to pass the Exam.

1. MRS determines the time, place, and procedures for administration of the Exam. Failure to comply with these procedures, including, for example, the use of unauthorized reference materials or the exchange or communication of Exam-related information between candidates during the Exam, may result in an automatic failure of the candidate and may, at the discretion of the Director of the Property Tax Division, render the candidate ineligible to sit for future Exams.
2. MRS will report Exam results to candidates by first-class mail within 30 days of the Exam date. MRS may also email results to a candidate upon request. MRS may release information in a candidate's training and certification file only to the candidate, unless otherwise ordered by a court.
3. A candidate who fails to pass the Exam, but achieves a passing score of 70 or higher on one or more parts of the Exam, will be allowed to carry the score for those parts to subsequent attempts to pass the Exam. For the purposes of this provision, any passing score for a single part will remain in effect for a period of 18 months from the date the score was achieved. Within the 18-month time period, a candidate need only complete the Exam parts for which he or she did not achieve a passing score.

B. Education and experience. MRS awards advanced certification levels for individuals who meet certain criteria in addition to passing the Exam. These advanced certification levels require experience in the assessing field and completion of advanced assessor training. Advanced assessor training includes courses approved by MRS as advanced continuing education ("ACE") plus at least one course from the list of International Association of Assessing Officers ("IAAO") courses under the related certification level requirements in subsection C below or an MRS-approved equivalent.

C. Certification levels. MRS offers the following certification levels:

1. **Certified Maine Assessor ("CMA").** The CMA is a certification awarded to an individual who successfully completes the Exam, thereby demonstrating that he or she possesses the *basic* knowledge required to perform the assessing function for a Maine municipality on a full-time basis.
2. **Certified Maine Assessor, Level 2 ("CMA-2").** The CMA-2 is a certification awarded to an individual who has successfully completed the requirements for this level, thereby demonstrating that he or she possesses an *intermediate* level of knowledge and abilities required to perform the assessing function for a Maine municipality on a full-time basis. To obtain a CMA-2 certification, an

individual must complete the requirements for a CMA certification and the following requirements:

- a. Perform the assessing function for compensation for one year; and
- b. Complete a total of 100 hours of advanced assessor training approved by MRS. Advanced assessor training for this level must include successful completion (including any test included as part of the course) of at least one of the following courses or an MRS-approved equivalent:
 - i. IAAO Course 101 – Fundamentals of Real Property Appraisal;
 - ii. IAAO Course 102 – Income Approach to Valuation I; or
 - iii. IAAO Course 112 – Income Approach to Valuation II.

3. Certified Maine Assessor, Level 3 (“CMA-3”). The CMA-3 is a certification awarded to an individual who has successfully completed the requirements for this level, thereby demonstrating that he or she possesses an *advanced* level of knowledge and abilities required to perform the assessing function for a Maine municipality on a full-time basis. To obtain a CMA-3 certification, an individual must complete the requirements for a CMA certification and the following requirements:

- a. Perform the assessing function for compensation for three years; and
- b. Complete a total of 200 hours of advanced assessor training approved by MRS. Advanced assessor training for this level must include the requirements for CMA-2 certification and the successful completion (including any test included as part of the course) of at least one of the following courses or an MRS-approved equivalent:
 - i. IAAO Course 201 – Appraisal of Land;
 - ii. IAAO Course 300 – Fundamentals of Mass Appraisal;
 - iii. IAAO Course 311 – Real Property Modeling Concepts; or
 - iv. IAAO Course 500 – Assessment of Personal Property.

4. Certified Maine Assessor, Level 4 (“CMA-4”). The CMA-4 is a certification awarded to an individual who has successfully completed the requirements for this level, thereby demonstrating that he or she possesses an *advanced* level of knowledge and abilities required to perform the assessing function for a Maine municipality on a full-time basis. To obtain a CMA-4 certification, an

individual must complete the requirements for a CMA certification and the following requirements:

- a. Perform the assessing function for compensation for five years; and
 - b. Complete a total of 300 hours of advanced assessor training approved by MRS. Advanced assessor training for this level must include the requirements for CMA-3 certification plus completion (including any test included as part of the course) of at least one of the following courses or an MRS-approved equivalent:
 - i. IAAO Course 331 – Mass Appraisal Practices and Procedures;
 - ii. IAAO Course 400 – Assessment Administration;
 - iii. IAAO Course 402 – Property Tax Policy;
 - iv. IAAO Course 600 – Principles and Techniques of Cadastral Mapping; or
 - v. IAAO Course 601 – Cadastral Mapping – Methods & Applications.
5. **Certified Assessment Technician (“CAT”).** The CAT was a certification that MRS formerly awarded to an individual who successfully completed the CAT examination, thereby demonstrating that he or she possesses the basic knowledge and abilities required to perform the assessing function for a Maine municipality. As of August 2017, MRS no longer awards new CAT certifications. An individual previously certified as a CAT may continue to be certified as a CAT, provided the certification renewal criteria under section .03 below are met.

.03 Certification renewal

- A. Individuals seeking certification renewal.** MRS annually renews certification levels pursuant to 36 M.R.S. § 311. Certification renewal requires the completion of the applicable number of hours of approved CE during a calendar year. The CE requirement begins on January 1 immediately following the date on which an individual meets the CAT, CMA, CMA-2, CMA-3, or CMA-4 certification requirements. An individual seeking renewal must provide evidence of completion of the CE requirement to MRS before a certificate will be renewed. Individuals must attend and satisfactorily complete an approved CE activity to receive credit for the activity. An individual certificate holder who has fulfilled the current year’s CE requirement may apply excess hours of CE toward the following year’s requirement. Excess hours may not be carried forward beyond the calendar year following the year in which the hours were earned.

An individual with a CAT or CMA certification who fails to complete the required CE during a calendar year will be notified by MRS on or before January 31 of the following year that his or her certificate may be revoked. Certification may be retained if that individual completes the required number of hours of CE for both the previous and current years before the end of the calendar year in which the revocation notice is received. If an individual receiving a notice of revocation does not complete the required number of CE hours for the current and previous year, that individual's certification will be revoked.

If a CMA who has earned an advanced certification (CMA-2, CMA-3, or CMA-4) fails to attain the required hours of ACE for certification renewal at that level for any year, MRS will downgrade that individual's certification to the level for which he or she has qualified. For the calendar year following the year in which a certification downgrade is received, an individual may renew the advanced certification through the same process as for CMA certification renewal (completion of ACE for both prior and current years).

- B. Continuing education and advanced continuing education.** Activities that may qualify for CE include courses, seminars, workshops, and teaching assignments. A CE activity must consist of an educational presentation related to property tax, assessment, appraisal, or other topic related to property tax administration.

An individual who wants to present a CE activity must submit a written request for approval to MRS at least 30 days before the activity. A request for approval must be in a format approved by MRS. A CE activity may include homework, classroom problems and examinations.

MRS will designate CE activities that qualify for ACE. These activities will involve concepts that are above an introductory level and are directly related to the municipal assessing field. A list of the currently approved ongoing ACE courses is available on the Property Tax Division website. Other courses may be approved for ACE at the discretion of MRS. MRS may seek written recommendations from professional groups and organizations regarding other courses that may qualify for ACE.

C. Required certification renewal training hours.

- 1. CMA certification renewal.** For certification renewal as a CMA, an individual must complete 16 hours of CE during the calendar year. An individual must also complete an approved ethics training course once every three years. Ethics training must be approved by MRS and will count towards the annual CE hours requirement.
- 2. CMA-2 certification renewal.** For certification renewal as a CMA-2, an individual must complete 21 hours of CE during the calendar year, including at least 5 hours of ACE. An individual must also complete an approved ethics

training course once every three years. Ethics training and ACE must be approved by MRS and will count towards the annual CE hours requirement.

3. **CMA-3 certification renewal.** For certification renewal as a CMA-3, an individual must complete 28 hours of CE during the calendar year, including at least 12 hours of ACE. An individual must complete an approved ethics training course once every three years. Ethics training and ACE must be approved by MRS and will count towards the annual CE hours requirement.
4. **CMA-4 certification renewal.** For certification renewal as a CMA-4, an individual must complete 28 hours of CE during the calendar year, including at least 12 hours of ACE. An individual must complete an approved ethics training course once every three years. Ethics training and ACE must be approved by MRS and will count towards the annual CE hours requirement.
5. **CAT certification renewal.** For certification renewal as a CAT, an individual must complete 16 hours of CE during the calendar year. An individual must also complete an approved ethics training course once every three years. Ethics training must be approved by MRS and will count towards the annual CE hours requirement.

.04 Inactive/retired status

MRS may grant Certified Maine Assessor-Inactive/Retired (“CMA-I/R”) status to any CMA who is not actively performing the assessing function and who submits a written request for such status to MRS. While classified as CMA-I/R, an individual must not receive compensation to perform assessing functions.

While classified as CMA-I/R, an individual advertising or offering services based on his or her prior CMA, CMA-2, CMA-3, or CMA-4 certification must properly note his or her status as inactive or retired. An individual classified as CMA-I/R may request recertification at any time. Recertification requires a written request, completion of an approved ethics course, and twice the number of CE (including ACE) hours required for the associated certification level during the calendar year preceding the recertification request.

.05 Disciplinary action

MRS may, for cause, revoke any certificate issued under 36 M.R.S. § 311 after a hearing and findings of fact. If MRS believes that there may be cause for revocation of a certificate, a revocation hearing will be scheduled. MRS will provide the certificate holder 30-days’ written notice of the time and place of the hearing and the reasons for the potential revocation. The hearing will provide an opportunity for the certificate holder to hear any evidence adverse to him or her and to present any evidence or argument.

Following the hearing, MRS will determine whether there is cause for revocation of the certificate. Cause for revocation may include, but is not limited to, a determination that 1) a certificate holder's conduct negatively affects that individual's ability or fitness to perform the assessing function for a Maine municipality, or 2) a certificate holder's continued service as an assessor is not in the public interest.

If, after a hearing, MRS determines that there is cause to revoke a certificate, MRS will issue a written order of revocation. The order will include findings of fact, notice to the certificate holder of the revocation, and appeal rights. The revocation will be effective as of the date the order is issued. A written order of revocation by MRS to revoke a certificate is a determination subject to reconsideration pursuant to 36 M.R.S. § 151. In lieu of revocation, MRS may impose conditions on a certificate holder that he or she must meet to retain certification, including, but not limited to, additional training or a probationary period. An individual whose certification has been revoked may reapply for certification on terms required by MRS that may include passing the Exam after no less than one year from the date of revocation.

AUTHORITY: 36 M.R.S. §§ 310-314, 318

EFFECTIVE DATE:

November 20, 1983

AMENDED:

August 18, 1986

EFFECTIVE DATE (ELECTRONIC CONVERSION):

May 1, 1996

AMENDED:

August 26, 2015

November 12, 2016

May 7, 2018

REPEALED AND REPLACED:

April 13, 2021